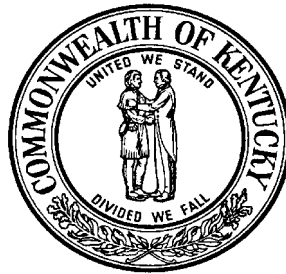


**LETTER FROM THE AUDITOR OF PUBLIC ACCOUNTS
TOURISM DEVELOPMENT CABINET
DEPARTMENT OF PARKS**

**In Reference to the Statewide Single Audit
of the Commonwealth of Kentucky**

For the Year Ended June 30, 2002



**EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS
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EDWARD B. HATCHETT, JR.
AUDITOR OF PUBLIC ACCOUNTS

To the People of Kentucky
Honorable Paul E. Patton, Governor
Ann R. Latta, Secretary
Tourism Development Cabinet
Department of Parks

MANAGEMENT LETTER

This letter presents the results of our audit of the Department of Parks, performed as part of our annual Statewide Single Audit of the Commonwealth of Kentucky.

In planning and performing our audit of the financial statements of the Commonwealth for the year ended June 30, 2002, we considered the Department of Parks' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

As part of our audit of the Commonwealth, we also performed tests of the Department of Parks' compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The results of those tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

We have issued our Statewide Single Audit of Kentucky that contains findings of all agencies of the Commonwealth. This report can be viewed on our website at www.kyauditor.net.



To the People of Kentucky
Honorable Paul E. Patton, Governor
Ann R. Latta, Secretary
Tourism Development Cabinet
Department of Parks

This letter is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Ed Hatchett", with a long horizontal flourish extending to the right.

Edward B. Hatchett, Jr.
Auditor of Public Accounts

